

Did you know you could save the sales tax in the State of Texas with a signed doctor's prescription?

According to the Texas Comptroller's Office citing **Texas Tax Code Ch.151**, Texas Sales Use and Excise Taxes, and **Rule 3.284**

The Therapeutic Sales Tax Exemption is recognized by Lazy Days Pool and Spa only when all required documents are provided. The following 3 items are required and must be in Lazy Days Pool and Spa possession prior to delivery of your hot tub spa:

1. Prescription from a licensed Medical Doctor or Chiropractor  
And/or:
2. Signed statement on letterhead from a licensed practitioner of the healing arts specifying the medical requirements.
3. Signed Sales Tax Exemption Certificate

*See Rule 3.284 (d)(11)(B)*

(d) Medical Equipment

(11) Sales or use tax is not due on the sale, lease, or rental of therapeutic appliances, devices, and related supplies specifically designed for those products when sold, leased, or rented to individuals under a prescription of a licensed practitioner of the healing arts.

(B) A hot tub, spa, or similar appliance qualifies as a therapeutic appliance when prescribed for the purchaser by a licensed practitioner of the healing arts. The patient must provide the seller of the hot tub, spa, or similar appliance with a prescription, an exemption certificate, and a signed statement on letterhead from the licensed practitioner. The signed statement should specify the medical requirements for the hot tub, spa, or similar appliance.

The State of Texas Sales Tax web page at <http://www.window.state.tx.us/taxinfo/sales> has links to the statute, rules, forms, publications, and Frequently Asked Questions.



# Texas Sales and Use Tax Resale Certificate

Name of purchaser, firm or agency as shown on permit	Phone (Area code and number)											
Address (Street & number, P.O. Box or Route number)												
City, State, ZIP code												
Texas Sales and Use Tax Permit Number (must contain 11 digits)												
<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> </table>												
Out-of-state retailer's registration number or Federal Taxpayers Registry (RFC) number for retailers based in Mexico												
<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%;"></td> </tr> </table> (Retailers based in Mexico must also provide a copy of their Mexico registration form to the seller.)												

I, the purchaser named above, claim the right to make a non-taxable purchase (for resale of the taxable items described below or on the attached order or invoice) from:

Seller: \_\_\_\_\_

Street address: \_\_\_\_\_

City, State, ZIP code: \_\_\_\_\_

Description of items to be purchased on the attached order or invoice:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Description of the type of business activity generally engaged in or type of items normally sold by the purchaser:

\_\_\_\_\_


\_\_\_\_\_

\_\_\_\_\_

The taxable items described above, or on the attached order or invoice, will be resold, rented or leased by me within the geographical limits of the United States of America, its territories and possessions or within the geographical limits of the United Mexican States, in their present form or attached to other taxable items to be sold.

I understand that if I make any use of the items other than retention, demonstration or display while holding them for sale, lease or rental, I must pay sales tax on the items at the time of use based upon either the purchase price or the fair market rental value for the period of time used.

*I understand that it is a criminal offense to give a resale certificate to the seller for taxable items that I know, at the time of purchase, are purchased for use rather than for the purpose of resale, lease or rental, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.*

 Purchaser	Title	Date
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**This certificate should be furnished to the supplier.**  
**Do not send the completed certificate to the Comptroller of Public Accounts.**

# Texas Sales and Use Tax Exemption Certification

*This certificate does not require a number to be valid.*

Name of purchaser, firm or agency	
Address (Street & number, P.O. Box or Route number)	Phone (Area code and number)
City, State, ZIP code	

I, the purchaser named above, claim an exemption from payment of sales and use taxes (for the purchase of taxable items described below or on the attached order or invoice) from:

Seller: \_\_\_\_\_

Street address: \_\_\_\_\_ City, State, ZIP code: \_\_\_\_\_

Description of items to be purchased or on the attached order or invoice:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Purchaser claims this exemption for the following reason:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I understand that I will be liable for payment of all state and local sales or use taxes which may become due for failure to comply with the provisions of the Tax Code and/or all applicable law.

*I understand that it is a criminal offense to give an exemption certificate to the seller for taxable items that I know, at the time of purchase, will be used in a manner other than that expressed in this certificate, and depending on the amount of tax evaded, the offense may range from a Class C misdemeanor to a felony of the second degree.*

Purchaser <b>sign here</b> ▶	Title	Date
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NOTE: This certificate cannot be issued for the purchase, lease, or rental of a motor vehicle.

***THIS CERTIFICATE DOES NOT REQUIRE A NUMBER TO BE VALID.***

Sales and Use Tax "Exemption Numbers" or "Tax Exempt" Numbers do not exist.

**This certificate should be furnished to the supplier.  
Do not send the completed certificate to the Comptroller of Public Accounts.**